

**EXHIBIT M**

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December 6, 1999

Ralph R. Veseli, Patent Attorney  
Maria Paula Kovacs, Paralegal  
Intellectual Property  
Mail Stop D-106  
LSI Logic Corporation  
1551 McCarthy Blvd.  
Milpitas, CA 95035

Re: Patent Application Documents To Be Filed in the USPTO  
Sheldon Aronowitz, Valeriy Sukharev,  
John Haywood, James P. Kimball, Helmut Puchner,  
Ravindra Manohar Kapre, and Nicholas Eib  
PROCESS FOR ETCHING A CONTROLLABLE  
THICKNESS OF OXIDE ON AN INTEGRATED  
CIRCUIT STRUCTURE ON A SEMICONDUCTOR  
SUBSTRATE USING NITROGEN PLASMA AND  
AN RF BIAS APPLIED TO THE SUBSTRATE  
LSI Docket No. 99-039

Dear Ralph:

Per our telephone conversation, enclosed are the following documents which are to be submitted to the United States Patent and Trademark Office along with the patent application, formal drawings, declaration, and assignment, which were sent to your office on December 4, 1999, via Federal Express, in connection with the filing of a patent application for the above captioned LSI Logic patent docket:

- 1) Transmittal Form (to be signed by you, Ralph, and dated);
- 2) Recordation Form Cover Sheet for assignment (to be signed by you, Ralph, and also completed and dated);
- 3) Information Disclosure Statement (already signed, but to be dated) and two (2) sets of five (5) accompanying disclosures (1 set for LSI Logic and 1 set for the USPTO); and
- 4) Express Mailing Label.

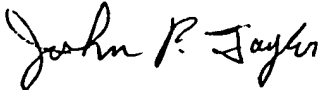
Ralph R. Veseli, Patent Attorney  
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Also enclosed is a copy of the application (with drawing attached) as well as a floppy disk with the application and formal papers in WordPerfect 5.2 for Windows format. We are not, however, sending you postcards since you have your own preferred format for same.

A copy of the application will also be sent to each of the inventors at a later date.

My statement for services with copies of expenses attached will be sent under separate cover.

Regards,

A handwritten signature in cursive script that reads "John P. Taylor".

John P. Taylor  
Patent Attorney